



National Assembly of Guyana Public Accounts Committee

The Report of the Public Accounts Committee of Guyana on the Public Accounts of Guyana for the year 2009

Tenth Parliament (2012)

Report, together with the Minutes of Proceedings

Presented to the National Assembly

On 17th December, 2012

BACKGROUND

The Public Accounts Committee was first established in British Guiana in 1957 and is now provided for under the Standing Order 82(1) of the National Assembly. The Standing Committee is established at the commencement of each National Assembly and continues for the duration of an Assembly, unless the Assembly provides otherwise. Thus, the business and proceeding before it does not lapse due to any reason of a prorogation of Parliament and these continue in the next ensuing session of the same Parliament.

Standing Order 82(1) states that there shall be a Standing Committee to be known as the Public Accounts Committee which shall consist of not less than six (6) or more than ten (10) Members who are nominated by the Committee of Selection at the commencement of each session as soon as the beginning of each National Assembly. The Chairman must be a Member of the Main Opposition in the Assembly, and by convention no Minister is eligible to be Member of the Committee. In so doing, no Minister can be nominated for such a Committee.

As it relates to public monies each Budget Agency is responsible for the accuracy of maintaining detailed records of the transactions, and through Statutory bodies maintain separate accounting and reporting systems that are required to provide financial data to the Audit Office.

Current Membership

Chairperson (PNC/R - 1G) (1)

Mrs. Volda A. Lawrence, M.P.

Members from the People's Progressive Party/ Civic (PPP/C) (5)

Mrs. Indranie Chandarpal, M.P., Chief Whip

Ms Bibi S. Shadick, M.P.

Mr. Komal Chand, C.C.H., J.P., M.P.

Mr. Dharamkumar Seeraj, M.P.

Mr. Harripersaud Nokta, M.P.

Members from the People's National Congress Reform -1 Guyana (PNCR - 1 G) (2)

Mr. E. Lance Carberry, M.P., Chief Whip

Mr. Ernest B. Elliot, M.P.

Members from the Alliance for Change (AFC) (1)

Mr. David Patterson, M.P.

Election of Chair

On 21st December, 2006 the Committee elected Mrs. Volda A. Lawrence, M.P. as the Chairperson.

Change in Membership

On the 9th April, 2009 the Committee of Selection nominated Harripersaud Nokta, to replace Mr. Mohamed Irfaan Ali, on the 9th April, 2009 the Committee of Selection nominated Mr. Ernest B. Elliot, M.P., to replace Mr. Anthony Vieira, and on 25th May, 2011 the Committee of Selection nominated Mr. E. Lance Carberry, M.P., to replace the late Mr. Winston Murray, C.C.H., M.P.

Advisers of the Committee

The following persons provide technical advice to the Committee, in keeping with the financial regulations:

Mr. Deodat Sharma - The Auditor General (Ag.)

Mr. Neermal Rekha- Finance Secretary

Mr. George Abrams - The Accountant General (Ag.)

Meetings of the Committee

The Public Accounts Committee (PAC) of the National Assembly of the First Session (2006-2011) of the Ninth Parliament of Guyana met on the 11 occasions, to examine the Public Accounts of Guyana for the fiscal year ended 31 December, 2009, and the Auditor General's Reports thereon on the following dates:

- (i) 10th January, 2010
- (ii) 14th February, 2011
- (iii) 28th February, 2011
- (iv) 7th March, 2011
- (v) 4th April, 2011
- (vi) 11th April, 2011
- (vii) 9th May, 2011
- (viii) 16th May, 2011
- (ix) 23rd May, 2011
- (x) 31th May, 2011
- (xi) 6th June, 2011

The PAC's Mandate

In accordance with article 223 of the Constitution the Public Accounts Committee is tasked with the responsibility of supervising the Audit Office. The PAC exercises supervision over the functioning of the Audit Office in accordance with the Rules, Policies and Procedures Manual, and any other Law.

The Committee has the duty to examine the accounts showing the appropriation of the sums granted by the Assembly to meet public expenditure and such other accounts laid before the Assembly as the Assembly may refer to the Committee together with the Auditor General's report thereon. In so doing, it ensures that public monies are spent for the purpose authorized by Parliament, that extravagance and waste are minimized, and that sound financial practices are encouraged in estimating, contracting and administration in general. The public accounts focus on the economy and the efficiency of its administration which includes:

1. (a) all central and local government bodies and entities
- (b) all bodies and entities in which the state has a controlling interest; and
- (c) all projects funded by way of loans or grants by any foreign state or organization.

2. The Public Accounts Committee is also responsible for the following:
- (a) to Determine the emoluments and allowance of the Public Procurement Commission in consultation with the Commission.
 - (b) to nominate the members of the Public Procurement Commission for approval by the National Assembly and thereafter, for appointment by the President.

Introduction

1.1 The Auditor General is required to submit his report on the Public Accounts to the Speaker of the National Assembly no later than nine (9) months after the close of the year.

1.2 The Report of the Auditor General on the Public Accounts for the year ended 31 December, 2009, was submitted to the Speaker of the National Assembly on 22nd October, 2010. The report was laid in the National Assembly on 4th November, 2010.

1.3 The PAC adopted the methodology, as that of previous years, in obtaining testimonies from Public Officers. Prior to appearing before the PAC, the Heads of Budget Agencies were written to requesting them to offer their comments by 22nd November, 2010, on the relevant sections of the Auditor General's Report relating to their areas of responsibility. Their responses thereto were circulated to Members and Advisers before deliberations began. A total of forty (40) Heads of Budget Agencies, along with their technical Officers, appeared before the Committee to give evidence and to assist the PAC in its deliberations.

1.4 In accordance with Standing Order No. 103(3) the Minutes of proceedings are attached hereto (see Appendix 1).

Powers of the PAC

2.1 The PAC, in accordance with the Legislative Bodies (Evidence) Act, Chapter 1:08 is empowered to summon persons to give evidence and produce documents. The Act also provides for a person who refuses or neglects to attend without sufficient cause to be apprehended and held in custody for a period not exceeding one week.

Limitations

2.2 Invariably, this deadline was not met because of staffing difficulties at the Audit Office, which caused the report to be presented to the Speaker of the National Assembly twenty-two (22) days after the statutory deadline. However, the Auditor General provided updates on current issues of the audit in progress during the examination of each Ministry, Department and Region, which aided the Committee in its deliberations. This interim measure has not totally alleviated the concerns of the PAC but has assisted a great deal.

Summoning of Heads of Budget Agencies

2.3 The PAC notes that in some instances the Heads of the Budget Agencies who were Accounting Officers responsible for the accounting operations of an Agency during the period of the Auditor General's Report, had been transferred to other Agencies, or were no longer in the system when the Reports on the Public Accounts were being examined. In such instances, the Committee would, however, require those persons to avail themselves to assist the Committee in its enquiry.

Governments Response to the PAC's Report

2.4 Standing Order 82(3) states that within ninety days of the presentation of the PAC's report, the Government shall table its Treasury Memorandum, as its response thereto. The Committee, however, notes with satisfaction, that the Government has tabled Treasury Memoranda for those reports submitted up to 2006.

2.5 The PAC's report on the 2007 and 2008 Public Accounts was passed by the National Assembly on 17th June, 2011. The report was referred to the Government for its response thereto.

3. GENERAL PROBLEMS OBSERVED IN GOVERNMENT FINANCIAL MANAGEMENT

3.1 On 10th January, 2011 the Committee began its deliberation of the 2009 Auditor General's Report, where a number of issues were highlighted. The main issues are as follows:

- Overpayments to contractors;
- Refund of Salaries and consequential deductions;

- Capital expenditure being met from Current allocation;
- Breach of the Procurement Act 2003 and Regulations
- Outstanding Police Reports - Loss of Public Property and Funds
- Non-adherence to Stores Regulations
- Lack of maintenance of log books
- Un-cleared Advances
- Non Refund of monies to the Consolidated Fund
- Non-establishment of the Public Procurement Commission
- Failure by Subvention Agencies to submit financial statements

Overpayments to Contractors

3.3 The Public Accounts Committee notes that, at the time of reporting, there were numerous instances of overpayments to contractors by some Ministries, Regions and Agencies. These overpayments were as a result of payments made for works without prior assessments. However, at the time of the examination of the public accounts, the Heads of some Budget Agencies reported that some of these overpayments were recovered. Some of these Agencies are as follows:

- (i) Region No. 1
- (ii) Region No. 2
- (iii) Region No.5
- (iv) Region No.10
- (v) Ministry of Education

While the Committee wishes to applaud those respective Heads who have recovered, or have made attempts to recover overpayments, it notes that the following Agencies continue to be aberrant in this regard:

- (i) Ministry of Home Affairs;
- (ii) Ministry of Culture, Youth and Sports;
- (iii) Supreme Court of the Judicature;
- (iv) Ministry of Amerindians Affairs; and
- (v) Regions No. 3, 4, 6, 8, & 9

Recommendation: *The Committee recommends that the Accounting Officers must seek approval for variations to contracts, in accordance with the procedures stipulated by the relevant regulations.*

Refund of Salaries and consequential deductions

3.4 The Committee commends some Ministries and Regions for the efforts made to recover monies from National Insurance Scheme (N.I.S) and Guyana Revenue Authority (GRA) as a result of deductions that have been paid inadvertently.

The Committee also expresses dis-satisfaction regarding those Accounting Officers who have been recalcitrant in recovering such deductions.

Capital expenditure being met from Current allocation

3.5 The Committee notes that the Ministries of Youth, Culture and Sports and Agriculture continue to use funds that were appropriated for Capital expenditure to offset Current Expenditure.

Recommendation: *The Committee recommends that Agencies comply with the classification of capital works as defined by the Fiscal Management and Accountability Act.*

Breach of the Procurement Act 2003 and Regulations

3.6 The Committee expresses concern over the continued disregard for the application of the Procurement Act and adherence to the Tender Board regulations by the Head of Budget Agencies of the Ministry of Culture, Youth and Sport and Region No.1.

Outstanding Police Reports - Loss of Public Property and Funds

3.7 Investigations into matters reported to the Police by Heads of Budget Agencies are found to be incomplete in most cases. The Committee notes that some of the outstanding matters date as far back as 1993 and has written the Commissioner of Police seeking to have these matters resolved.

Non-adherence to Stores Regulations

3.8 The Committee notes that the following agencies continue to breach the existing Stores Regulations:

1. Ministry of Health
2. Guyana Defence Force
3. Guyana Elections Commission

Maintenance of Log Books

3.9 The Ministry of Home Affairs - Programme 2: Guyana Police Force continues to maintain poor record-keeping as it relates to log books for its fleet of vehicles.

Un-cleared Advances

3.10 The Committee notes a significant amount of monies in the form of outstanding advances granted to Public Officers:

- **Conference Advances** – Accountant General Department
Approximately \$15M during the period 2004 – 2008
- **Cash Advances** – Approximately \$50M
 - (1) Guyana Election Commission
 - (2) Regions No. 9 and 10

Non -refund of monies to the Consolidated Fund

3.11 Appropriation accounts for the following agencies continue to be overstated due to failure to credit unspent balances to the Consolidated Fund in accordance with Section 43 of the Fiscal Management and Accountability Act of 2003:

- ✓ Ministry of Foreign Affairs : Toronto Mission
- ✓ Ministry of Housing and Water
- ✓ Ministry of Labour, Human Service & Social Security
- ✓ Ministry of Home Affairs: Guyana Police Force
- ✓ Ministry of Local Government and Regional Development
- ✓ Georgetown Public Hospital Corporation

Non-establishment of the Public Procurement Commission

3.12 On 28th July, 2003 the Procurement Act was assented to. This Act provides for the regulation of the procurement of goods, services, and the execution of works, to promote competition among suppliers and contractors, and to promote fairness and transparency in the procurement process. Regulations for this Act were also made and came into operation on 29th November, 2004. This Act also provides for the establishment of the Public Procurement Commission upon the submission of the nominees to the National Assembly by the PAC.

However, the Public Accounts Committee continues to await the submission of the names of nominees by the Government for the establishment of the Public Procurement Commission and notes that such delay serves as deterrent to fairness and transparency in the procurement process.

Non-submission of Financial Statements by Subvention Agencies

3.13 The following agencies continue to operate in breach of the Fiscal Management and Accountability Act of 2003 with regard to the preparation of financial statements:

- (i) National Drainage and Irrigation Authority
- (ii) National Sports Commission (2004)
- (iii) Georgetown Public Hospital Corporation
- (iv) National Trust
- (v) State Planning Secretariat (1991)

4. THE PUBLIC ACCOUNTS STATEMENTS

Public Debt

4.1 The Committee continues to raise concern over the fact that the liabilities of Guyana Transport Services Ltd. and Guyana Telecommunication Corporation totalling \$203.538M has not been transferred to the Public Debt by the Ministry of Finance and Accountant General's Department.

The Head of Budget Agency informed the Committee that the Ministry of Finance had initiated action to have this issue addressed and resolved by the relevant Agencies.

Consolidated Bank Account No. 400 and New Consolidated Bank Account No. 407

4.2 The Committee notes that in January 2004 a new Consolidated Fund bank account № 01610000407 was established in accordance with Section 51 of the FMA Act (2003) with a transfer of \$5 billion from the old Consolidated Bank Account. However the bank account reflected an overdraft of \$2.292 billion as at 31st December, 2009.

A cash book for the account of the old Consolidated Bank Account No. 400 was constructed for the period 1989 to 2003 in order to aid the reconciliation process. However, despite attempts to reconcile the monthly transactions on the account from January 1994, it was found that proper reconciliation was still not done monthly and un-reconciled differences are still being investigated.

The Head of Budget Agency informed the Committee that efforts are being made to reconstruct cash books on a monthly basis in an attempt to reconcile monthly transactions as they occur at the bank and ministerial level.

5. SPECIFIC ISSUES RELATING TO MINISTRIES, DEPARTMENTS AND REGIONS

5.1 The Committee applauds some Heads of Budget Agencies for their adherence to the FMA Act and relevant financial regulations, and continues to highlight those who operate in breach of these regulations. This Report highlights some improvements during the reporting period 2009.

Ministry of Finance (Guyana Revenue Authority)

5.2 The Committee congratulates the Head of Budget Agency for efforts in the collection of taxes, but suggests that the same effort that was used to develop a system to pursue defaulting taxpayers should be adopted to refund individual taxpayers as was being done for companies and businesses.

Guyana Elections Commission

5.3 The Committee notes the issues highlighted in the Auditor General's report on the above Agency, point to irregularities regarding the spending of monies appropriated from Public Funds. These issues relate extensively to un-cleared cash advances.

The Head of Budget Agency, during the examination, emphasises that his decisions were guided by directives from the Commission.

The Committee expresses serious concern over breaches of the Financial Act and Regulations and emphasises that such practices are in contravention of the law. The Committee agreed to present a Special Report to the National Assembly on this matter.

Ministry of Home Affairs (Guyana Police Force)

5.4 A loss of cash from the Finance Office of the Guyana Police Force totalling \$3.547M was observed by the Committee during the period under review.

The Committee expresses concern that the persons, who were expected to receive this sum, though not responsible for the missing sums, had to wait until the matter was finalized before being paid.

Recommendation: *The Head of Budget Agency should avoid having large sums of cash on the premises and there should be a clear policy if that were to occur.*

Misuse of Bail Monies Lodged

5.5 In relation to bail monies lodged, shortages at the Kitty and East La Penitence Police Stations totalled \$58,500 and \$982,000, respectively.

The Head of Budget Agency informed the Committee that the Officer involved at the Kitty Police Station was disciplined and the Officer at East La Penitence Police Station had made a restitution of \$867,525.

Recommendation: *The Committee recommends that the Agency should review the policy on the length of time station bail is held at Stations with a view of minimizing misappropriation of such funds.*

Ministry of Local Government & Regional Development

5.6 The Committee observes that the Head of Budget Agency continues to operate in breach of the Municipal and District Council Act and that some personnel within the Towns Councils did not follow the procedure for preparation of financial statements.

Recommendation: *The Head of Budget Agency should ensure that monies provided for training should be used to ensure that officers were equipped with the requisite knowledge to prepare financial statements.*

Ministry of Tourism, Industry and Commerce

5.7 The Committee expresses concern that the Ministry was using the services of taxis for daily operations. The expenditure for procuring taxi service was significant and that the service was provided by a particular supplier.

Recommendation: *The Head of Budget Agency should publish invitation to tender for the procurement of taxi services through the National Procurement Tender Administration Board.*

Ministry of Amerindian Affairs

5.8 The Committee hopes that the Village Councils would uplift the monies in order that the communities would benefit from the projects for which they were intended.

Recommendation: *The Head of Budget Agency should avoid retaining cheques since failure to refund monies to the Consolidated Fund is a breach of Section (43) of the FMA Act.*

Office of the President

5.9 The Head of Budget Agency is still to present financial statements for some Statutory Bodies to the National Assembly. However, some statutory bodies had completed Financial Statements up to 2009, but audit verification was still being conducted by the Auditor General.

The Committee commends the Head of Budget Agency for his commitment to having the Financial Statements of the statutory agencies completed and submitted to the Auditor General.

Supreme Court of Judicature - Programme 1

5.10 The Committee notes with great concern that contracts were sub-divided to avoid Tender Board adjudication and was surprised that an Agency which was expected to demonstrate strict adherence to laws was in violation of such laws.

Recommendation: *The Head of Budget Agency should adhere to the FMA Act 2003 and the Tender Board Regulations.*

Georgetown Public Hospital Corporation

5.11 The Head of Budget Agency explained that in 2009, drugs and medical supplies were procured through the Ministry of Health to maximize on economies of scale.

The Committee recognises that no system of competitive bidding was adhered to in the procurement of drugs and medical supplies.

The Committee expresses concern that revenues collected by the Head of Budget Agency were being used for activities sanctioned by the Board of Directors instead of being credited to the Consolidated Fund.

Ministry of Health

5.12 The Committee notes that the laxity of record keeping at the Ministry's Central Stores, in that, information relevant to purchases made and cross referencing for vouchers were non-existent, and, in some cases the costs were omitted.

Many discrepancies within the Ministry's stores were also observed.

Recommendation: *The Head of Budget Agency should adhere to the Stores Regulations since the Ministry accounts for a huge section of the National Budget.*

Ministry of Youth, Culture and Sport

5.13 The Ministry was in breach of provisions of the Procurement Act 2003 and the Head of the Budget Agency was cautioned against the practice of selective tendering without prior approval from the National Procurement and Tender Administration Board.

Recommendation: *The Head of Budget Agency should operate in conformity with the provisions of the Procurement Act 2003.*

Ministry of Labour, Human Services and Social Security

5.14 There were irregularities involving old age pension and social security coupons totalling \$13.959M.

The Head of Budget Agency explained that the Police Report relating to this matter was still outstanding.

Recommendation: *The Committee once again, recommends that the matter be brought to the attention of the Minister with a view of having the issue addressed at Cabinet.*

Ministry of Education

5.15 The Committee notes the claims by some contractors that the amounts stated as overpayments were inaccurate, but had agreed to refund the sums. The Committee views this issue a serious one and, raises concerns of an apparent collusion between contractors and Officers.

Recommendation: *The Head of Budget Agency should investigate such matters.*

Ministry of Public Works & Communication

5.16 The mobilization advances totalling \$1.499M were paid on five contracts that were awarded in 2005 to construct timber bridges in Region 3. However, these contracts were terminated and the advances were not recovered.

Recommendation: *The Head of the Budget Agency should seek assistance from other Agencies in an effort to determine the location of the contractor.*

Ministry of Agriculture

5.17 The Committee expresses disappointment at the inability of the Head of Budget Agency to provide additional information on the issue relating to payment vouchers.

The Committee is of the view that the Head of the Budget Agency should, in future, be equipped with the necessary information to provide clarification when appearing for examination of the accounts of the Ministry.

Guyana Defence Force

5.18 The Agency had an un-reconciled salaries account totalling \$13.5M.

The Committee applauds the Head of Budget Agency for being able to reconcile \$10.824M.

The Committee notes that the Agency has employees who are not registered with the National Insurance Scheme, and reminds the Head of Budget Agency that it is the employer's responsibility to ensure that all employees contribute to the NIS.

Recommendation: *The Head of Budget Agency should make every effort to reconcile the remaining amounts on the salaries account and to pursue vigorously, the registration of those employees who were not registered with the NIS.*

Ministry of Housing and Water

5.19 The Ministry failed to have the Financial Statements of Central Housing and Planning Authority and the Guyana Water Inc. laid in the National Assembly within the statutory period.

The Head of Budget Agency explained that those Reports are in the process of being completed.

Region No. 1

5.20 The Committee congratulates the Region on its ability to recover overpayments from contractors.

Recommendation: The Head of the Budget Agency should pay keen attention to issues of breaches of the National Procurement and Tender Administration Board.

Region No. 2

5.21 The Committee notes the inability of the Head of Budget Agency to recover amounts totalling \$15.976M which was overpaid to contractors during the years 2004 to 2008. The Committee was appalled that the Contractors claimed that there were no overpayments since they had executed additional works, but in some instances have agreed to repay.

The Committee expresses dissatisfaction that despite contracts were incomplete, Officers from the Works Department of the Region continue to certify the payments.

Region No. 3

5.22 The Committee urges the Head of Budget Agency to clear all outstanding cheque orders within the stipulated timeframe and to have all employees registered with National Insurance Scheme.

The Auditor General reported that during the years 2005 to 2009 amounts totalling \$4.569M were overpaid as salaries to employees.

Recommendation: *The Head of Budget Agency should make every effort to recover the overpayments.*

Region No. 4

5.23 The Committee notes with great concern the overpayments to contractors.

The Head of Budget Agency was reminded that the law requires that cheque orders be cleared within sixteen days.

Recommendation: *The Head of Budget Agency should ensure that Officers who certify the completion certificates for payments to contractors should be held accountable for such overpayments.*

Region No. 5

5.24 The Committee notes the inability of the Head of Budget Agency to recover salaries overpaid to employees and the related deductions paid to the Guyana Revenue Authority and the National Insurance Scheme.

The Committee also notes that there were overpayments to a contractor totalling \$222,500.

The Head of Budget Agency explained that the said contractor was deceased and the firm no longer existed.

Recommendation: *The Head of Budget Agency should submit to the Finance Secretary a detailed report on this matter requesting that the amounts be written-off.*

Region No. 6

5.25 The Committee congratulates the Head of Budget Agency on the overpayments recovered from contractors and urges the Officer to recover the outstanding amounts.

It was observed that some log books were not properly maintained by the Region. The Head of Budget Agency was cautioned against such practice and was advised to operate in compliance with the Stores Regulations.

The Regional Administration continues to forward pay changes late for employees, who have been transferred, resigned, dismissed and retired. This resulted in overpaid net salaries totalling \$1.559M, \$2.435M and \$2.657M which was not recovered for the years 2005 to 2007, respectively.

Recommendation: *The Head of Budget Agency should prepare a schedule of the overpayments for the respective years to the National Insurance Scheme and Guyana Revenue Authority with the aim of recovering the money.*

Region No. 7

5.26 The Committee notes that the Head of Budget Agency was successful in recovering overpayment from the Guyana Revenue Authority but was unsuccessful in recovering overpayments from the National Insurance Scheme.

Recommendation: *The Head of Budget Agency should seek to recover overpayments made to the National Insurance Scheme.*

Region No. 8

5.27 The Region was unsuccessful in recovering overpayments totalling \$4.588M in respect of unclaimed net salaries from the Guyana Revenue Authority and the National Insurance Scheme.

The Committee expresses dissatisfaction at the manner in which the Region attempts to recover the overpayment from the Guyana Revenue Authority and the National Insurance Scheme.

Region No. 9

5.28 It was observed that since 2006 the Central Stores Loan Register revealed several instances where items were inappropriately loaned to contractors and private individuals.

The Region is still unable to recover outstanding advances totaling \$7.129M from the Special project Fund Account #188-100-7.

The Head of Budget Agency informed the Committee that efforts were being made to recover the outstanding advances, however, there are cases where persons are deceased and transferred out of the Region.

Recommendation: *The Head of Budget Agency should institute stringent measures to retrieve items loaned to contractors and individuals and with regard to the outstanding advances, redefine the list of persons by totaling the amount for each individual, extracting the names of the deceased and pursue those individuals who were transferred to other Agencies.*

Region No.10

5.29 The Committee notes the success in the Region in recovering overpayments from the National Insurance Scheme and the Guyana Revenue Authority.

6. IMPROVEMENTS RECORDED IN MINISTRIES, DEPARTMENTS AND REGIONS

6.1 The Committee expresses satisfaction with those Agencies that have shown improvements in the management of their financial affairs over the year.

7. VALUE FOR MONEY AUDITS

7.1 Two pilot Value for Money Audits were conducted on (a) The Living Conditions of the Residents of the Palms Geriatric Institution; and (b) Review of the Old Age Pension in Guyana. Even though the audit did not meet the Value for Money standard the audit was very informative. However, the Committee commends the Auditor General for undertaking the audits and recommends follow-up audits be conducted within a year, taking into consideration the Committee's comments.

8. OUTSTANDING AUDIT FEES

8.1 The Committee notes the fees outstanding for auditing Agencies total \$23.456M as at 31st December, 2009. The list of those Agencies has been appended to the Report (see Appendix 11).

9. CONCLUDING REMARKS AND ACKNOWLEDGEMENTS

9.1 Public Accounts Committee, through its Chairperson, wishes to express sincere gratitude to the other Members of the Committee for their contribution to the work of the Committee and for the non-partisan approach they have adopted throughout the deliberations of the Committee. It was indeed hard work spanning a period of approximately six months.

9.2 The Advisers to the Committee, the Auditor General, the Finance Secretary and the Accountant General and their support staff have all assisted the Committee in no small measure. It has certainly been a learning experience in public accountability. Finally, the Committee will be remiss if it does not offer a special word of thanks for the overwhelming administrative support of the Clerk of the National Assembly and the Clerk of the Committee and their support staff.

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VOLDA A. LAWRENCE, M.P.
CHAIRPERSON,
PUBLIC ACCOUNTS COMMITTEE.